IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NO. 71 OF 2006

THE COMMISSIONER OF INCOME TAX (CENTRAL CIRCLE), BANGLORE ....Appellant

Versus

FOMENTO RESORTS AND HOTELS LTD., ...Respondent

Mr. S. R. Rivankar, Advocate for the Appellant.
Mr. Nishant Thakkar with Ms. R. Kamath, Advocates for the Respondent.

Coram:- J. N. PATEL &
N. A. BRITTO, JJ.

Date:- 27th November, 2006

P.C.:-

Heard the learned Counsel on behalf of the parties.

This appeal is filed against the Order dated 4-4-2006 of the ITAT wherein in para 7 the learned ITAT has come to the conclusion that the Assessing Officer is required to give reasons, when asked for by the Assessee. Giving of reasons has got to be considered as implicit in Section 11 of the Expenditure Tax Act, 1987. It is now well settled that giving reasons in support of an order is part of complying with the principles of natural justice.

In the light of that, no fault could be found with the order of the learned ITAT and as such no substantial question of law arises as well.

Appeal dismissed.

J. N. PATEL, J.

N. A. BRITTO, J.

RD.